



General Assembly

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Amendment

LCO No. 5287

Offered by:

REP. LYONS, 146th Dist.

REP. STRATTON, 17th Dist.

To: Subst. House Bill No. 5883

File No. 329

Cal. No. 266

"An Act Concerning The Open Space Trust Fund."

1 Strike out everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. (NEW) (a) There is established a charter oak open space
4 trust account, within the General Fund, which shall be nonlapsing and
5 shall be separate from bond funds provided for any similar programs
6 or purposes.

7 (b) For the fiscal year ending June 30, 2001, disbursements from the
8 charter oak open space trust account shall be made as follows: (1) Sixty
9 per cent of the funds shall be deposited into the charter oak open space
10 grant program account established pursuant to section 2 of this act;
11 and (2) forty per cent of the funds shall be deposited in the charter oak
12 state parks and forest account established pursuant to section 5 of this
13 act.

14 Sec. 2. (NEW) (a) (1) There is established a charter oak open space
15 grant program account, within the General Fund, which shall be a

16 separate, nonlapsing account. The account shall consist of any funds
17 required or allowed by law to be deposited into the account including,
18 but not limited to, funds from the charter oak open space trust account
19 established pursuant to section 1 of this act, gifts or donations received
20 for the purposes of section 7-131d of the general statutes, as amended
21 by this act. Investment earnings credited to the assets of the account
22 shall become part of the assets of the account. Any balance remaining
23 in the account at the end of any fiscal year shall be carried forward in
24 the account for the fiscal year next succeeding. Payments from the
25 account shall be made upon authorization by the Commissioner of
26 Environmental Protection. Neither the proceeds of any general
27 obligation bonds of the state nor the investment earnings of any such
28 proceeds shall be deposited in the account.

29 (2) At least fifty per cent of the funds deposited in the charter oak
30 open space grant program account from the charter oak open space
31 trust account shall be used to make grants under the charter oak open
32 space grant program established pursuant to subsection (b) of this
33 section to municipalities and nonprofit land conservation
34 organizations. If fifty per cent of such funds have not been used by
35 municipalities or nonprofit land conservation organizations prior to
36 July 1, 2003, then after said date expenditures may be made from
37 remaining funds for the charter oak state parks and forests program
38 established pursuant to section 5 of this act.

39 (b) There is established the charter oak open space grant program.
40 The program shall provide grants to municipalities and nonprofit land
41 conservation organizations to acquire land or permanent interests in
42 land for open space and watershed protection. All land or interest in
43 land acquired under this program shall be preserved in perpetuity
44 predominantly in its natural and open condition for the specific open
45 space purposes for which it was acquired, provided any improvements
46 or changes to the property shall be supportive of such condition or
47 purpose. No municipality shall be eligible for grants under this section
48 unless the municipality has adopted an open space plan in its plan of
49 development.

50 (c) The Commissioner of Environmental Protection may make
51 grants in accordance with section 7-131d of the general statutes, as
52 amended by this act, under the charter oak open space grant program
53 to: (1) Municipalities in an amount not to exceed sixty per cent of the
54 purchase price not to exceed the fair market value of a parcel of land or
55 interest in land that is proposed to be acquired and permanently
56 preserved that is located in municipalities with population densities of
57 at least one thousand five hundred persons per square mile, and (2)
58 municipalities or nonprofit land conservation organizations in an
59 amount not to exceed fifty per cent of the purchase price not to exceed
60 the fair market value of a parcel of land or interest in land that is
61 proposed to be acquired and permanently preserved that is (A) not
62 owned by a water company, as defined in section 25-32a of the general
63 statutes but is on a public drinking supply watershed or aquifer area
64 or within one hundred and fifty feet of a distribution reservoir or a
65 first-order stream tributary to a distribution reservoir, or (B) owned by
66 an electric distribution company or electric supplier, as defined in
67 section 16-1 of the general statutes. Applicants for grants under the
68 program shall provide a copy of the application to the chairperson of
69 the review board established under section 7-131e of the general
70 statutes, as amended by this act. The board shall provide comments to
71 the commissioner on pending applications as it deems necessary.

72 (d) The program shall expire when the state and municipal open
73 space goal is achieved as provided in subsection (b) of section 23-8 of
74 the general statutes. Any moneys remaining in the charter oak open
75 space grant program account at the time the program expires shall
76 revert to the recreation and natural heritage trust program established
77 under section 23-74 of the general statutes.

78 Sec. 3. Section 7-131d of the general statutes is repealed and the
79 following is substituted in lieu thereof:

80 (a) There is established the protected open space and watershed
81 land acquisition grant program. The program shall provide grants to
82 municipalities and nonprofit land conservation organizations to

83 acquire land or permanent interests in land for open space and
84 watershed protection and to water companies, as defined in section 25-
85 32a, to acquire and protect land which is eligible to be classified as
86 class I or class II land, as defined in section 25-37c, after acquisition. All
87 lands or interests in land acquired under this program shall be
88 preserved in perpetuity predominantly in their natural scenic and
89 open condition for the protection of natural resources while allowing
90 for recreation consistent with such protection and, for lands acquired
91 by water companies, allowing for the improvements necessary for the
92 protection or provision of potable water.

93 (b) Grants may be made under the [program] protected open space
94 and watershed land acquisition grant program established under
95 subsection (a) of this section or under the charter oak open space grant
96 program account established under section 2 of this act to match funds
97 for the purchase of land or permanent interests in land which purchase
98 meets one of the following criteria: (1) Protects land identified as being
99 especially valuable for recreation, forestry, fishing, conservation of
100 wildlife or natural resources; (2) protects land which includes or
101 contributes to a prime natural feature of the state's landscape,
102 including, but not limited to, a shoreline, a river, its tributaries and
103 watershed, an aquifer, mountainous territory, ridgelines, an inland or
104 coastal wetland, a significant littoral or estuarine or aquatic site or
105 other important geological feature; (3) protects habitat for native plant
106 or animal species listed as threatened or endangered or of special
107 concern, as defined in section 26-304; (4) protects a relatively
108 undisturbed outstanding example of a native ecological community
109 which is now uncommon; (5) enhances and conserves water quality of
110 the state's lakes, rivers and coastal water; (6) preserves local
111 agricultural heritage; or (7) in the case of grants to water companies,
112 protects land which is eligible to be classified as class I land or class II
113 land after acquisition. The commissioner may make a grant under the
114 protected open space and watershed land acquisition grant program to
115 a distressed municipality or a targeted investment community, as
116 defined in section 32-9p, for restoration or protection of natural

117 features or habitats on open space already owned by the municipality,
118 including, but not limited to, wetland or wildlife or plant habitat
119 restoration or restoration of other sites to a more natural condition, or
120 replacement of vegetation, provided the total amount of grants to such
121 municipalities for such purposes may not exceed twenty per cent of
122 the total amount of grants made in any fiscal year.

123 (c) No grant may be made under the [program] protected open
124 space and watershed land acquisition grant program established under
125 subsection (a) of this section or under the charter oak open space grant
126 program account established under section 2 of this act for: (1) Land to
127 be used for commercial purposes or for recreational purposes
128 requiring intensive development, including, but not limited to, golf
129 courses, driving ranges, tennis courts, ballfields, swimming pools and
130 uses by motorized vehicles other than vehicles needed by water
131 companies to carry out their purposes, provided trails or pathways for
132 pedestrians, motorized wheelchairs or nonmotorized vehicles shall not
133 be considered intensive development; (2) land with environmental
134 contamination over a significant portion of the property provided
135 grants for land requiring remediation of environmental contamination
136 may be made if remediation will be completed before acquisition of
137 the land or any interest in the land and an environmental assessment
138 approved by the Commissioner of Environmental Protection has been
139 completed and no environmental use restriction applies to the land; (3)
140 land which has already been committed for public use; (4)
141 development costs, including, but not limited to, construction of
142 ballfields, tennis courts, parking lots or roadways; (5) land to be
143 acquired by eminent domain; or (6) reimbursement of in-kind services
144 or incidental expenses associated with the acquisition of land. This
145 subsection shall not prohibit the continuation of agricultural activity,
146 the activities of a water company for public water supply purposes or
147 the selling of timber incidental to management of the land which
148 management is in accordance with approved forest management
149 practices provided any proceeds of such timber sales shall be used for
150 management of the land. In the case of land acquired under this

151 section which is designated as a state park, any fees charged by the
152 state for use of such land shall be used by the state in accordance with
153 the provisions of title 23 or section 22a-27h.

154 (d) Any municipality or group of contiguous municipalities may
155 apply to the Commissioner of Environmental Protection for a grant-in-
156 aid of a program established to preserve or restrict to conservation or
157 recreation purposes the use of open space land. Such grant shall be
158 used for the acquisition of land, or easements, interests or rights
159 therein, or for the development of such land, or easements, interests or
160 rights therein, for purposes set forth in this section, or both, in
161 accordance with a plan of development adopted by the municipal
162 planning commission of the municipality within which the land is
163 located. Any application for a grant-in-aid relating to land located
164 beyond the territorial limits of the applying municipality shall be
165 subject to approval of the legislative body of the municipality within
166 whose territorial limits the land is located. A municipality applying for
167 aid under this section, may designate its conservation commission as
168 its agent to make such application.

169 (e) At closing, a permanent conservation easement, as defined in
170 section 47-42, shall be executed for any property purchased with grant
171 funds, which conservation easement shall provide that the property
172 shall remain forever predominantly in its natural and open condition
173 for the specific conservation, open space or water supply purposes for
174 which it was acquired provided any improvements or changes to the
175 property shall be supportive of such condition or purposes. The
176 permanent conservation easement shall be in favor of the state acting
177 through the Commissioner of Environmental Protection, or his
178 designee, which may be a municipality or a land conservation
179 organization. In the case of land acquired for water supply protection,
180 a water company may hold an easement in conjunction with the state
181 or a nonprofit entity to protect the water supply. Such permanent
182 conservation easement shall also include a requirement that the
183 property be made available to the general public for appropriate
184 recreational purposes, the maintenance of which recreational access

185 shall be the responsibility of the grantee provided such access shall not
186 be required for land which will be classified as class I or class II land
187 by a water company if such access is inconsistent with the provision of
188 pure drinking water to the public. An exception to the provision of
189 public recreational access may be made at the discretion of the
190 Commissioner of Environmental Protection when provision for public
191 access would be unreasonably detrimental to the wildlife or plant
192 habitat or other natural features of the property or, for land where
193 development rights have been purchased, would be disruptive of
194 agricultural activity occurring on the land. Any instrument conveying
195 an interest in land less than fee which interest is purchased under this
196 section shall provide for the permanent preservation of the land and
197 public access consistent with the land's use or protection and with any
198 restrictions prescribed by the Department of Public Health in order to
199 protect a public drinking water source.

200 Sec. 4. Subsection (a) of section 7-131e of the general statutes, as
201 amended by public act 99-58, is repealed and the following is
202 substituted in lieu thereof:

203 (a) Grant award decisions under the protected open space and
204 watershed land acquisition grant program established under section
205 7-131d, as amended by this act, or under the charter oak open space
206 grant program established under section 2 of this act shall be made by
207 the Commissioner of Environmental Protection at least semiannually.
208 All complete and eligible grant applications shall be acted upon by the
209 commissioner as soon as practicable. A single project may receive a
210 grant in more than one grant cycle, subject to future availability of
211 funds and subject to the limitations set forth in this section and
212 sections 23-78, 12-498 and 7-131d, as amended by this act. Up to two
213 per cent of the grant funds may be used for administrative expenses
214 including, but not limited to: (1) Contractors to assist the Department
215 of Environmental Protection in the review and evaluation of grant
216 proposals and baseline data collection for conservation easements; (2)
217 appraisals or appraisal reviews; and (3) preparation of legal and other
218 documents. Administrative expenses may not be used for staff salaries.

219 Not later than September 1, 1998, for the protected open space and
220 watershed land acquisition grant program established under section 7-
221 131d, as amended by this act, and not later than September 1, 2000, for
222 the charter oak open space grant program account established under
223 section 2 of this act, the commissioner shall develop written guidelines
224 and a ranking system for consistency and equity in the distribution of
225 grant awards under [this program] the protected open space and
226 watershed land acquisition grant program established under section 7-
227 131d, as amended by this act, or under the charter oak open space
228 grant program account established under section 2 of this act based on
229 the criteria listed in subsections (b) and (c) of section 7-131d, as
230 amended by this act. Consistent with such criteria, additional
231 consideration shall be given to: (A) Protection of lands adjacent to and
232 complementary to adjacent protected open space land or class I or class
233 II water company lands; (B) equitable geographic distribution of the
234 grants; (C) proximity of a property to urban areas with growth and
235 development pressures or to areas with open space deficiencies and
236 underserved populations; (D) protection of land particularly
237 vulnerable to development incompatible with its natural resource
238 values including the protection of a public water supply source; (E)
239 consistency with the state's plan of conservation and development; (F)
240 multiple protection elements, such as water quality and supply
241 protection, scenic preservation and farmland preservation; (G) the
242 extent to which the presence of already constructed buildings or other
243 manmade improvements diminish or overshadow the natural resource
244 value of a proposed acquisition, or its value relative to its cost; and (H)
245 preservation of forest lands and bodies of water which naturally
246 absorb significant amounts of carbon dioxide.

247 Sec. 5. (NEW) (a) There is established a charter oak state parks and
248 forests account, within the General Fund, which shall be a separate,
249 nonlapsing account. The account shall consist of any funds required or
250 allowed by law to be deposited into the account including, but not
251 limited to, funds from the charter oak open space trust account
252 established pursuant to section 1 of this act, gifts or donations received

253 for the purposes of this section. Investment earnings credited to the
254 assets of the account shall become part of the assets of the account.
255 Any balance remaining in the account at the end of any fiscal year shall
256 be carried forward in the account for the fiscal year next succeeding.
257 Payments from the account shall be made upon authorization by the
258 Commissioner of Environmental Protection. Neither the proceeds of
259 any general obligation bonds of the state nor the investment earnings
260 of any such proceeds shall be deposited in the account. Funds in the
261 state parks and forests account shall be expended to acquire land as set
262 forth in subsection (b) of this section.

263 (b) There is established the charter oak state parks and forests
264 program to enable the state to acquire land for open space and
265 watershed protection. All land acquired by the state under this
266 program shall be preserved in perpetuity predominantly in its natural
267 scenic and open condition for the protection of natural resources while
268 allowing for recreation consistent with such protection as specified in
269 subsection (b) of section 7-131d of the general statutes, as amended by
270 this act.

271 (c) When ranking lands to be acquired under the charter oak state
272 parks and forests program, the Commissioner of Environmental
273 Protection shall give priority first to open space land to be
274 permanently preserved that is located in municipalities with
275 population densities of at least one thousand five hundred persons per
276 square mile, and second to open space land to be permanently
277 preserved that is owned by an electric distribution company or electric
278 supplier, as defined in section 16-1 of the general statutes, and to open
279 space land to be permanently preserved that is designated as class I,
280 class II or class III land, as defined in section 25-37c of the general
281 statutes.

282 (d) The charter oak state parks and forests program shall expire
283 when the state and municipal open space goal is achieved as provided
284 in subsection (b) of section 23-8 of the general statutes. Any moneys
285 remaining in the charter oak open space grant program account at the

286 time the program expires shall revert to the recreation and natural
287 heritage trust program established under section 23-74 of the general
288 statutes.

289 Sec. 6. Section 47 of public act 99-173 is amended by adding
290 subsection (c) as follows:

291 (NEW) (c) A credit that is allowed under this section, with respect to
292 any taxable year commencing on or after January 1, 2000, but is not
293 used by a taxpayer may be carried forward to each of the successive
294 income years until such credit is fully taken. In no case shall a credit
295 that is not used be carried forward for a period of more than ten years.

296 Sec. 7. Section 25-32 of the general statutes, as amended by section
297 63 of public act 99-2 of the June special session, is repealed and the
298 following is substituted in lieu thereof:

299 (a) The Department of Public Health shall have jurisdiction over all
300 matters concerning the purity and adequacy of any source of water
301 supply used by any municipality, public institution or water company
302 for obtaining water, the safety of any distributing plant and system for
303 public health purposes, the adequacy of methods used to assure water
304 purity, and such other matters relating to the construction and
305 operation of such distributing plant and system as may affect public
306 health. The qualifications of the operators of water treatment plants or
307 water distribution systems which treat or supply water used or
308 intended for use by the public shall be subject to the approval of said
309 department pursuant to regulations adopted by the commissioner in
310 accordance with chapter 54.

311 (b) No water company shall sell, lease, assign or otherwise dispose
312 of or change the use of any watershed lands, except as provided in
313 section 25-43c, without a written permit from the Commissioner of
314 Public Health. Said commissioner shall not grant a permit for the sale,
315 lease or assignment of class I land, except as provided in subsection
316 (d), and shall not grant a permit for a change in use of class I land
317 unless the applicant demonstrates that such change will not have a

318 significant adverse impact upon the present and future purity and
319 adequacy of the public drinking water supply and is consistent with
320 any water supply plan filed and approved pursuant to section 25-32d.
321 The commissioner may reclassify class I land only upon determination
322 that such land no longer meets the criteria established by subsection
323 (a) of section 25-37c because of abandonment of a water supply source
324 or a physical change in the watershed boundary. Not more than fifteen
325 days before filing an application for a permit under this section, the
326 applicant shall provide notice of such intent, by certified mail, return
327 receipt requested, to the chief executive officer and the chief elected
328 official of each municipality in which the land is situated.

329 (c) The Commissioner of Public Health may grant a permit for the
330 sale, lease, assignment or change in use of any land in class II subject to
331 any conditions or restrictions in use which the commissioner may
332 deem necessary to maintain the purity and adequacy of the public
333 drinking water supply, giving due consideration to: (1) The creation
334 and control of point or nonpoint sources of contamination; (2) the
335 disturbance of ground vegetation; (3) the creation and control of
336 subsurface sewage disposal systems; (4) the degree of water treatment
337 provided; (5) the control of watershed land by the applicant through
338 ownership, easements or use restrictions or other water supply source
339 protection measures; (6) the effect of development of any such land;
340 and (7) any other significant potential source of contamination of the
341 public drinking water supply. The commissioner may grant a permit
342 for the sale, lease or assignment of class II land to another water
343 company, municipality or nonprofit land conservation organization
344 provided, as a condition of approval, a permanent conservation
345 easement on the land is entered into to preserve the land in perpetuity
346 predominantly in its natural scenic and open condition for the
347 protection of natural resources and public water supplies while
348 allowing for recreation consistent with such protection and
349 improvements necessary for the protection or provision of safe and
350 adequate potable water. Preservation in perpetuity shall not include
351 permission for the land to be developed for any commercial,

352 residential or industrial uses, nor shall it include permission for
353 recreational purposes requiring intense development, including, but
354 not limited to, golf courses, driving ranges, tennis courts, ballfields,
355 swimming pools and uses by motorized vehicles other than vehicles
356 needed by water companies to carry out their purposes, provided trails
357 or pathways for pedestrians, motorized wheelchairs or nonmotorized
358 vehicles shall not be considered intense development. The
359 commissioner may reclassify class II land only upon determination
360 that such land no longer meets the criteria established by subsection
361 (b) of section 25-37c because of abandonment of a water supply source
362 or a physical change in the watershed boundary.

363 (d) The commissioner may grant a permit for the sale of class I or II
364 land to another water company, to a state agency or to a municipality
365 if the purchasing entity agrees to maintain the land subject to the
366 provisions of this section, any regulations adopted pursuant to this
367 section and the terms of any permit issued pursuant to this section.
368 Such purchasing entity may not sell, lease, assign or change the use of
369 such land without obtaining a permit pursuant to this section.

370 (e) The commissioner shall not grant a permit for the sale, lease,
371 assignment or change in use of any land in class II unless (1) the land
372 in class II is being sold, leased or assigned as part of a larger parcel of
373 land also containing land in class III and use restrictions applicable to
374 the land in class II will prevent the land in class II from being
375 developed, [or] (2) the applicant demonstrates that the proposed sale,
376 lease, assignment or change in use will not have a significant adverse
377 impact upon the purity and adequacy of the public drinking water
378 supply and that any use restrictions which the commissioner requires
379 as a condition of granting a permit can be enforced against subsequent
380 owners, lessees and assignees, [and] (3) the commissioner determines,
381 after giving effect to any use restrictions which may be required as a
382 condition of granting the permit, that such proposed sale, lease,
383 assignment or change in use will not have a significant adverse effect
384 on the public drinking water supply, whether or not similar permits
385 have been granted, and (4) on or after January 1, 2003, as a condition to

386 the sale, lease or assignment of any class II lands, a permanent
387 conservation easement on the land is entered into to preserve the land
388 in perpetuity predominantly in its natural scenic and open condition
389 for the protection of natural resources and public water supplies while
390 allowing for recreation consistent with such protection and
391 improvements necessary for the protection or provision of safe and
392 adequate potable water, except in cases where the class II land is
393 deemed necessary to provide access or egress to a parcel of class III
394 land, as defined in section 25-37c of the general statutes, that is
395 approved for sale. Preservation in perpetuity shall not include
396 permission for the land to be developed for any commercial,
397 residential or industrial uses, nor shall it include permission for
398 recreational purposes requiring intense development, including, but
399 not limited to, golf courses, driving ranges, tennis courts, ballfields,
400 swimming pools and uses by motorized vehicles other than vehicles
401 needed by water companies to carry out their purposes, provided trails
402 or pathways for pedestrians, motorized wheelchairs or nonmotorized
403 vehicles shall not be considered intense development.

404 (f) Nothing in this section shall prevent the lease or change in use of
405 water company land to allow for recreational purposes that do not
406 require intense development or improvements for water supply
407 purposes, for leases of existing structures, or for radio towers or
408 telecommunications antennas on existing structures. For purposes of
409 this subsection, intense development includes golf courses, driving
410 ranges, tennis courts, ballfields, swimming pools and uses by
411 motorized vehicles, provided trails or pathways for pedestrians,
412 motorized wheelchairs or nonmotorized vehicles shall not be
413 considered intense development.

414 ~~[(f)]~~ (g) The term "public water supply source" includes all springs,
415 streams, watercourses, brooks, rivers, lakes, ponds, wells or
416 underground waters from which water is taken, and all springs,
417 streams, watercourses, brooks, rivers, lakes, ponds, wells or aquifer
418 protection areas, as defined in section 22a-354h, thereto and all lands
419 drained thereby; and the term "watershed land" means land from

420 which water drains into a public drinking water supply.

421 ~~[(g)]~~ (h) The Commissioner of Public Health shall adopt and from
422 time to time may amend the following: (1) Physical, chemical,
423 radiological and microbiological standards for the quality of public
424 drinking water; (2) minimum treatment methods, taking into account
425 the costs thereof, required for all sources of drinking water, including
426 guidelines for the design and operation of treatment works and water
427 sources, which guidelines shall serve as the basis for approval of local
428 water supply plans by said commissioner; (3) minimum standards to
429 assure the long-term purity and adequacy of the public drinking water
430 supply to all residents of this state; and (4) classifications of water
431 treatment plants and water distribution systems which treat or supply
432 water used or intended for use by the public. On or after October 1,
433 1975, any water company which requests approval of any drinking
434 water source shall provide for such treatment methods as specified by
435 the Commissioner of Public Health, provided any water company in
436 operation prior to October 1, 1975, and having such source shall
437 comply with regulations adopted by said commissioner in
438 conformance with The Safe Drinking Water Act, Public Law 93-523,
439 and shall submit on or before February 1, 1976, a statement of intent to
440 provide for treatment methods as specified by said commissioner, to
441 said commissioner for approval.

442 ~~[(h)]~~ (i) The Department of Public Health may perform the collection
443 and testing of water samples required by regulations adopted
444 pursuant to this section when requested to do so by the water
445 company. The department shall collect a fee equal to the cost of such
446 collection and testing. Water companies serving one thousand or more
447 persons shall not request routine bacteriological or physical tests.

448 ~~[(i)]~~ (j) The condemnation by a state department, institution or
449 agency of any land owned by a water company shall be subject to the
450 provisions of this section.

451 ~~[(j)]~~ (k) The commissioner may issue an order declaring a

452 moratorium on the expansion or addition to any existing public water
453 system that the commissioner deems incapable of providing new
454 services with a pure and adequate water supply.

455 ~~[(k)]~~ (l) The commissioner may issue, modify or revoke orders as
456 needed to carry out the provisions of part III of this chapter. Except as
457 provided otherwise in this part, such order shall be issued, modified or
458 revoked in accordance with procedures set forth in subsection (b) of
459 section 25-34.

460 ~~[(l)]~~ (m) The Commissioner of Public Health shall adopt regulations,
461 in accordance with the provisions of chapter 54, to include local health
462 departments in the notification process when a water utility reports a
463 water quality problem.

464 Sec. 8. Section 47 of public act 99-173 is repealed and the following is
465 substituted in lieu thereof:

466 (a) For purposes of this section, "donation of open space land"
467 means the value of any land conveyed without financial consideration,
468 or the value of any discount of the sale price in any sale of land or
469 interest in land, to the state, a political subdivision of the state or to
470 any nonprofit land conservation organization where such land is to be
471 permanently preserved as protected open space.

472 (b) There shall be allowed a credit for all taxpayers against the tax
473 imposed under section 12-217, as amended, in an amount equal to fifty
474 per cent of any donation of open space land. For purposes of
475 calculating the credit under this section, the amount of donation shall
476 be based on the use value of the donated open space land. For
477 purposes of this subsection, "use value" means the fair market value of
478 land at its highest and best use, as determined by a certified real estate
479 appraiser.

480 Sec. 9. This act shall take effect from its passage and shall be
481 applicable to all open space land donations made on or after the
482 income year commencing January 1, 1999, except that sections 1 to 7

483 inclusive, shall take effect July 1, 2000."